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Dated: July 17, 2008

Signature:

(Anthony A. Laurentano)

Docket No.: TOW-067RCE
(PATENT)**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:
Kazuhito Matsuda *et al.*

Application No.: 10/800,230

Confirmation No.: 8565

Filed: March 12, 2004

Art Unit: 1795

For: FUEL GAS PRODUCTION APPARATUS AND
FUEL CELL SYSTEM

Examiner: M. J. Laios

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Non-Final Office Action mailed April 2, 2008 (Paper No. 20080326), please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.